

**FILED**

January 16, 2024

**UNITED STATES DISTRICT COURT  
WESTERN DISTRICT OF TEXAS  
AUSTIN DIVISION**CLERK, U.S. DISTRICT COURT  
WESTERN DISTRICT OF TEXAS  
By: LT  
Deputy**UNITED STATES OF AMERICA****Plaintiff****v****GILDARDO ANDRES ZAPATA****Defendant****AU:24-CR-00015-RP****INDICTMENT****COUNTS 1-3: 26 U.S.C. §7206(1), Filing False  
Tax Return****COUNTS 4-6: 26 U.S.C. §7203, Failure to File  
Income Tax Return****INDICTMENT****THE GRAND JURY CHARGES:**

At all times relevant herein, GILDARDO ANDRES ZAPATA, the Defendant, was a United States citizen living in the State of Florida until taking up residence outside of the United States in or about December of 2018. As a Florida resident and as a foreign tax filer, the Defendant's federal tax returns were, or should have been, received by the Internal Revenue Service Center, at Austin, Texas. During tax years 2015, 2016, 2017, 2018, 2019, and 2020, the Defendant earned a total of approximately \$3,846,759.00 of reportable personal income that he did not report to the Internal Revenue Service. The Defendant failed to report this income, and failed to pay applicable taxes on this income, despite receiving multiple verbal and written notices of the tax obligations on the income.

**COUNT ONE****Filing False Tax Return  
[Violation of 26 U.S.C. §7206(1)]**

On or about October 12, 2016, the Defendant,

**GILDARDO ANDRES ZAPATA,**

did willfully make and subscribe a United States Individual Income Tax Return, Form 1040, for the calendar year 2015, which was verified by a written declaration that it was made under penalties of perjury, and which he did not believe to be true and correct as to every material matter. That United States Individual Income Tax Return, Form 1040, which was filed with the Director, Internal Revenue Service Center, at Austin, Texas, was false and fraudulent as to a material matter in that it reported on Line 22 total income in the amount of \$32,878.00, whereas, as the Defendant then and there well knew, he had total income well in excess of that amount.

In violation of Title 26, United States Code, Section 7206(1).

COUNT TWO  
Filing False Tax Return  
[Violation of 26 U.S.C. §7206(1)]

On or about January 23, 2018, the Defendant,

GILDARDO ANDRES ZAPATA,

did willfully make and subscribe a United States Individual Income Tax Return, Form 1040, for the calendar year 2016, which was verified by a written declaration that it was made under penalties of perjury, and which he did not believe to be true and correct as to every material matter. That United States Individual Income Tax Return, Form 1040, which was filed with the Director, Internal Revenue Service Center, at Austin, Texas, was false and fraudulent as to a material matter in that it reported on Line 22 total income in the amount of \$24,699.00, whereas, as the Defendant then and there well knew, he had total income well in excess of that amount.

In violation of Title 26, United States Code, Section 7206(1).

COUNT THREE  
Filing False Tax Return  
[Violation of 26 U.S.C. §7206(1)]

On or about October 19, 2018, the Defendant,

GILDARDO ANDRES ZAPATA,

did willfully make and subscribe a United States Individual Income Tax Return, Form 1040, for the calendar year 2017, which was verified by a written declaration that it was made under penalties of perjury, and which he did not believe to be true and correct as to every material matter. That United States Individual Income Tax Return, Form 1040, which was filed with the Director, Internal Revenue Service Center, at Austin, Texas, was false and fraudulent as to a material matter in that it reported on Line 22 total income in the amount of \$40,599.00, whereas, as the Defendant then and there well knew, he had total income well in excess of that amount.

In violation of Title 26, United States Code, Section 7206(1).

COUNT FOUR  
Failure to File Income Tax Return  
[Violation of 26 U.S.C. §7203]

During the calendar year 2018, the Defendant,

GILDARDO ANDRES ZAPATA,

being required by law and regulation to file an income tax return, had and received gross income of \$215,146.00. By reason of such gross income, he was required by law, following the close of the calendar year 2018, and on or before April 15, 2019, to make an income tax return to the Internal Revenue Service Center at Austin, Texas, or to another Internal Revenue Service office permitted by the Commissioner of Internal Revenue, stating specifically the items of his gross income and any deductions and credits to which he was entitled. Well knowing and believing all of the foregoing, he did willfully fail, on or about April 15, 2019, in the Western District of Texas and elsewhere, to make an income tax return.

In violation of Title 26, United States Code, Section 7203.

COUNT FIVE

Failure to File Income Tax Return  
[Violation of 26 U.S.C. §7203]

During the calendar year 2019, the Defendant,

GILDARDO ANDRES ZAPATA,

being required by law and regulation to file an income tax return, had and received in the United States gross income of \$391,859.00. By reason of such gross income, he was required by law, following the close of the calendar year 2019, and on or before July 15, 2020, to make an income tax return to the Internal Revenue Service Center at Austin, Texas, or to another Internal Revenue Service office permitted by the Commissioner of Internal Revenue, stating specifically the items of his gross income and any deductions and credits to which he was entitled. Well knowing and believing all of the foregoing, he did willfully fail, on or about July 15, 2020, in the Western District of Texas and elsewhere, to make an income tax return.

In violation of Title 26, United States Code, Section 7203.

COUNT SIX

Failure to File Income Tax Return  
[Violation of 26 U.S.C. §7203]

During the calendar year 2020, the Defendant,

GILDARDO ANDRES ZAPATA,

being required by law and regulation to file an income tax return, had and received gross income in the United States of \$951,000.00. By reason of such gross income, he was required by law, following the close of the calendar year 2020, and on or before May 17, 2021, to make an income tax return to the Internal Revenue Service Center at Austin, Texas, or to another Internal Revenue Service office permitted by the Commissioner of Internal Revenue, stating specifically the items of his gross income and any deductions and credits to which he was entitled. Well

knowing and believing all of the foregoing, he did willfully fail, on or about May 17, 2021, in the Western District of Texas and elsewhere, to make an income tax return.

In violation of Title 26, United States Code, Section 7203.

**FORFEITURE**

The allegations contained in Counts One through Six are incorporated by reference for the purpose of alleging forfeitures pursuant to 26 U.S.C. §§ 7301-7302 and 28 U.S.C. § 2461.

Upon conviction of a violation of 26 U.S.C. § 7203 or 26 U.S.C. § 7206, the defendant,

GILDARDO ANDRES ZAPATA,

shall forfeit to the United States, pursuant to 26 U.S.C. §§ 7301-7302 and 28 U.S.C. § 2461, any property intended for use in violating the provisions of the internal revenue laws, or regulations prescribed under such laws, or which has been so used.

Dated: January 16, 2024

A TRUE BILL

FOREPERSON OF THE GRAND JURY

MARGARET MOESER  
ACTING CHIEF

BY:

  
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JOSEPH PALAZZO  
TRIAL ATTORNEY  
U.S. DEPARTMENT OF JUSTICE